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~~43~~. A semiconductor device according to claim ~~41~~ wherein said semiconductor substrate is a crystal silicon substrate.

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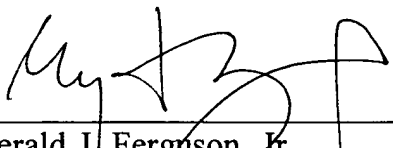
b1 5C 44. A semiconductor device according to claim 41 wherein a floating gate is formed on said first impurity region while said floating gate is not formed on each of said second impurity regions.

REMARKS

New device claims 21-44 have been added in this division application to complete the scope of applicants' protection. Claims 28-32 correspond to Figure 10 (Example 3) while the other claims correspond to Figure 9 (Example 2). Note in the amendment filed March 18, 1997 in the parent (Serial No. 08/692,227) of the subject application, method claim 30 and the claims dependent thereon correspond to Figure 10 while other claims are related to Figure 9.

Examination on the merits is requested.

Respectfully submitted,



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